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GOVERNMENT GAZETTE

BOLETIM OFICIAL

GOVERNMENT OF GOA, DAMAN AND DIU

Finance (Expenditure) Department

Corrigendum

3-61/66/Fin(Exp)/2414

In Memo No. 3-61/66/Fin(Exp) published in Government Gazette Series I, No. 14 dated 4th July, 1968, the pay scale of the post of Superintendent at Serial No. 7, should be read as Rs. 350-20-450-25-475.

V. S. Srinivasagopalan, Under Secretary (Finance).

Panaji, 16th May, 1969.

Revenue Department

Notification

RD/DMN/RLS/11/69

In exercise of the powers conferred by section 15 read with section 8-B of the Daman (Abolition of Proprietorship of Villages) Regulation, 1962, the Administrator of Goa, Daman and Diu is pleased to make the following Rules: —

1. **Short title and commencement.** — (1) These Rules may be called the Daman (Abolition of Proprietorship of Villages) Rules, 1969.

(2) They shall come into force at once.

2. **Circumstances in which and conditions subject to which sale, etc. of land may be permitted under section 8-B.** — (1) The Collector may grant permission for sale, gift, exchange, lease, assignment or mortgage of any land in respect of which any person has become an occupant under section 8 of the aforesaid Regulation, only if any of the following conditions is satisfied: —

(a) The land is being sold, gifted, exchanged, leased or assigned in favour of a person who

bona fide requires the land for a non-agricultural or industrial purpose;

(b) the land is being sold, gifted, exchanged, leased or assigned in favour of an industrial undertaking which requires the land for an agricultural purpose which is directly connected with the industrial operation carried out by such undertaking;

(c) the land is being sold, gifted, exchanged, leased or assigned in favour of an industrial or commercial undertaking which requires the land for a non-agricultural or industrial purpose;

(d) the land is being sold, gifted, exchanged, leased or assigned in favour of an educational, charitable or public religious institution;

(e) the land is being mortgaged in favour of the Government or a Cooperative Society or a Scheduled Bank for raising a loan for the purpose of carrying out improvements on the land or for a purpose connected with the cultivation of the land;

(f) the land is being sold, gifted, exchanged, leased or assigned in favour of a Cooperative Farming Society;

(g) the land is being sold in execution of a decree of a Civil Court or for the recovery of arrears of land revenue or Government dues recoverable as arrears of land revenue;

(h) the land is being sold in favour of an agriculturist and the vendor is either permanently giving up the profession of agriculture or he is permanently rendered incapable of cultivating the land personally;

(i) the land is being given in gift whether by way of trust or otherwise and such gift if made *bona fide* in favour of a member of the occupant's family;

(j) the land is being exchanged:

(i) with land of equal or nearly equal value held as occupant and cultivated personally by a member of the same family; or

(ii) with land of equal or nearly equal value situated in the same village with the object of forming a compact block

of his holdings or with a view to have better management of the land;

(k) the land is being leased by an occupant who is a minor or a widow or a person who is subject to physical or mental disability or a serving member of the Armed Forces.

(2) Where permission for sale of any land is given in the circumstances specified in clauses (a), (b), (c), (d), (f), (g) or (h) of sub-rule (1), it shall be subject to the condition that the occupant who is granted such permission pays to the Government a *Nazarana* equal to twentyfive percent of the price at which the land is being sold or one hundred times the assessment of the land, whichever is higher.

(3) Where permission for the transfer of land otherwise than by sale is given under sub-rule (1), it shall be subject to the condition that the occupant who is granted such permission pays to the Government a *nazarana* of rupee one:

Provided that in cases where any land is permitted to be mortgaged, it shall be subject to a further condition that if the land which is mortgaged is required to be sold on account of the failure on the part of the mortgagor to repay the loan or for any other reason, the mortgagee shall pay to the

Government a *nazarana* equal to twentyfive percent of the sale proceeds or two hundred times the assessment of the land, whichever is higher.

By order and in the name of the Administrator of Goa, Daman and Diu.

W. G. Ranadive, Secretary (Revenue).

Panaji, 16th May, 1969.

Law and Judicial Department

ORDER

LD/EST/18-69/70

In supersession of the earlier Order No. LD/EST/195/67-68, dated the 20th February, 1968, the Lt. Governor of Goa, Daman and Diu is pleased to fix the Cadre of posts in the Registration Department and their allotment officewise as shown in the schedules appended hereto according to the recommendations of the Economy Committee with effect from 1-4-1969.

This issues with the concurrence of the Finance Department:—

SCHEDULE I

Cadre of the Registration Department

Srl. No.	Name of the post	No. of posts	Scale of pay
1	District Registrar, Goa-cum-Head of the Office of Registers and Notary Services	1	Rs. 700-40-1100-50/2-1150.
2	Land Registrars	3	Rs. 590-30-830-35-900.
3	Civil Registrars-cum-Sub-Registrars	12	Rs. 350-20-450-25-475.
4	Head Clerk	1	Rs. 210-10-290-15-320-EB-15-380.
5	Upper Division clerks	15	Rs. 130-5-160-8-200-EB-8-256-EB-8-280-10-300.
6	Lower Division clerks	59	Rs. 110-3-131-4-155-EB-4-175-5-180.
7	Peons	18	Rs. 70-1-80-EB-1-85.

SCHEDULE II

Allotment of posts

Offices		Number of posts				
		Head of the office	Head clerk	U.D.C.	L.D.C.	Peon
Office of the District Registrar-Goa-cum-Head of Registers and Notary Services, Goa, Daman and Diu, Panaji	District Registrar-cum-Head of Registers and Notary Services, Panaji	1	1	2	2	2
Land Registration-cum-Notary Public Offices	Land Registrar-cum-Notary Public ex-officio					
Panaji		1	—	2	6	1
Margão		1	—	2	7	1
Mapusa		1	—	1	4	1
Civil Registration Offices	Civil Registrar-cum-Sub-Registrar					
Panaji		1	—	1	5	1
Margão		1	—	1	5	1
Mapusa		1	—	1	4	1
Civil Registration-cum-Sub-Registration Offices	Civil Registrar-cum-Sub-Registrar					
Pernem		1	—	—	2	1
Bicholim		1	—	1	3	1

Offices	Number of posts				
	Head of the office	Head clerk	U.D.C.	L.D.C.	Peon
Quepem	1	—	1	3	1
Ponda	1	—	1	2	1
Marmagao	1	—	1	2	1
Canacona	1	—	—	2	1
Satari	1	—	—	2	1
Sanguem	1	—	—	2	1
Daman	1	—	1	2	1
Diu	—	—	—	1	1

Note: — 5 posts of L. D. Cs. provisionally allotted for Civil Registration Out-posts.

By order and in the name of the Administrator of Goa, Daman and Diu.

V. R. Vaze, Under Secretary (Law).

Panaji, 8th May, 1969.

Notification

LD/2A/1/68/69-N-5

The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, (Act No. 17 of 1968) which has been assented to by the President of India on 11th April, 1969, is hereby published for general information of the public.

V. R. Vaze, Under Secretary.

Panaji, 30th April, 1969.

The Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968

(Act No. 17 of 1968)

An Act to amend the Indian Stamp Act, 1899, as in force in the Union territory of Goa, Daman and Diu, and to repeal the local law relating to Sisa.

Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Nineteenth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**— (1) This Act may be called the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968.

(2) It extends to the whole of the Union territory of Goa, Daman and Diu.

(3) It shall come into force on such date as the Administrator of the Union territory of Goa, Daman and Diu may, by notification in the Official Gazette, appoint.

2. **Amendment of section 2.**— In the Indian Stamp Act, 1899, as in force in the Union territory of Goa, Daman and Diu (hereinafter referred to as the principal Act), in section 2,—

(a) in clause (10), after the words and figure “by Schedule I”, the words, figure and letter “or by Schedule I-A, as the case may be” shall be added at the end;

(b) after clause (25), the following clause shall be inserted, namely:—

“(26) “Union territory” means the Union territory of Goa, Daman and Diu.”.

3. **Amendment of section 3.**— In section 3 of the principal Act, for the proviso, the following provisos shall be substituted, namely:—

“Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clause (a) or clause (c) or in Schedule I, the amount indicated in Schedule I-A shall, subject to the exemptions contained in that Schedule, be the duty chargeable on the following instruments, namely:—

- (1) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule which, not having been previously executed by any person, is executed in the Union territory on or after the date of commencement of the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968;
- (2) every instrument mentioned in Schedule I-A as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed out of the Union territory on or after the date of commencement of the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, and relates to any property situated, or to any matter or thing done or to be done in the Union territory and is received in the said Union territory:

Provided further that no duty shall be chargeable in respect of—

- (1) any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;
- (2) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel, registered under the Inland-Steam-Vessels Act, 1917, the Merchant Shipping Act, 1958, or the Coasting Vessels Act, 1838, as amended by subsequent Acts.”.

4. **Amendment of section 4.**— In section 4 of the principal Act, in sub-section (1),—

- (i) after the words and figure “in Schedule I” the words, figure and letter “or in Schedule I-A, as the case may be” shall be inserted;

- (ii) for the words "in that Schedule", the words, figures and letters "in Schedule I or in Schedule I-A, as the case may be" shall be substituted.

5. Amendment of section 6. — In section 6 of the principal Act,

- (a) after the words and figure "in Schedule I", the words, figure and letter "or in Schedule I-A, as the case may be" shall be inserted;
- (b) in the proviso, after the words "has been paid", the words, figure and letter "unless such instrument falls within the provisions of section 6-A", shall be added at the end.

6. Insertion of new section 6-A. — After section 6 of the principal Act, the following section shall be inserted, namely: —

"6-A. Payment of higher duty in respect of certain instruments. — (1) Notwithstanding anything contained in section 4 or section 6 or in any other law for the time being in force, unless it is proved that the duty chargeable under this Act as amended by the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, has been paid —

- (a) on the principal or original instrument, as the case may be, or
- (b) in accordance with the provisions of this section,
- the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the Union territory, have been chargeable under this Act as amended by the Indian Stamp (Goa, Daman and Diu Amendment) Act, 1968, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 18-A.

(2) Notwithstanding anything contained in section 35 or in any other law for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a court before which any such instrument, counterpart, duplicate or copy is produced shall permit the duty chargeable under this section to be paid thereon, and shall then receive it in evidence."

7. Amendment of section 11. — In section 11 of the principal Act, —

- (a) in clause (a), for the words "ten naye paise", the words "twenty paise" shall be substituted;
- (b) clause (c) shall be omitted.

8. Insertion of new section 18-A. — After section 18 of the principal Act, the following section shall be inserted, namely: —

"18-A. Payment of duty on certain instruments liable to increased duty under item (2) of

the first proviso to section 3. — Where any instrument (other than the one in respect of the documents specified in Entry 91 of List I in the Seventh Schedule to the Constitution) has become chargeable in any part of India other than the Union territory with duty under this Act or under any other law for the time being in force in any part of India and thereafter becomes chargeable with a higher rate of duty in the Union territory under item (2) of the first proviso to section 3 —

- (i) notwithstanding anything contained in the said first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule I-A less the amount of duty, if any, already paid on it in India;
- (ii) in addition to the stamps, if any, already affixed, thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same person as though such instrument was an instrument received in India for the first time at the time when it became chargeable with the higher duty."

9. Amendment of section 23-A. — In section 23-A of the principal Act, in sub-section (1), after the word and figure "Schedule I", the words, letters, figures and brackets "or Article No. 5(c) of Schedule I-A, as the case may be." shall be added at the end.

10. Amendment of section 24. — In section 24 of the principal Act, in the proviso, after the word and figure "Schedule I", the words, letters and figures "or Article No. 18 of Schedule I-A, as the case may be" shall be added at the end.

11. Amendment of section 29. — In section 29 of the principal Act, in clause (a), after the word and figure "Schedule I", the words, figure and letter "or the corresponding Article of Schedule I-A, as the case may be," shall be inserted.

12. Amendment of section 32. — In the proviso to section 32 of the principal Act,

- (i) in clause (a), after the words "any instrument", the words, bracket and figures "other than an instrument chargeable with duty under item (2) of the first proviso to section 3" shall be inserted;
- (ii) in clause (b), the word "or" occurring at the end shall be omitted;
- (iii) in clause (c), the word "or" shall be inserted at the end;
- (iv) after clause (c), the following clause shall be inserted, namely: —
- "(d) any instrument chargeable with duty under item (2) of the first proviso to section 3 and brought to him after the expiration of three months from the date on which it is first received in the Union territory."

13. Amendment of section 77. — In section 77 of the principal Act, for the words "Nothing in this

Act", the words, figure and letter "Except for the provision as to copies of instruments contained in section 6-A, nothing in this Act" shall be substituted.

14. Insertion of Schedule I-A. — After Schedule I of the principal Act, the following Schedule shall be inserted, namely: —

"SCHEDULE I-A	
Description of Instrument (1)	Proper stamp duty (2)
1. ACKNOWLEDGEMENT of a debt exceeding twenty rupees in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession: Provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Ten paise.
2. ADMINISTRATION BOND, including a bond given under the Indian Succession Act, 1925, or section 6 of the Government Savings Banks Act, 1873.	
(a) where the amount does not exceed Rs. 2,000;	The same duty as a Bond (No. 15) for such amount.
(b) in any other case	Twenty rupees.
3. ADOPTION DEED that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt.	Twenty five rupees.
4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.	Two rupees.
Exemptions	
Affidavit or declaration in writing when made —	
(a) as a condition of enrolment in the Armed Forces of the Union;	
(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or	
(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT —	
(a) if relating to the sale of a bill of exchange	Twenty five paise.
(b) if relating to the sale of a Government security or share in an incorporated company or other body corporate.	Subject to a maximum of fifteen rupees, fifteen paise for every Rs. 10,000 or part thereof of the value of the security or share.
(c) if not otherwise provided for	One rupee and fifty paise.
Exemptions	
Agreement or memorandum of agreement —	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE or MEMORANDUM chargeable under No. 43;	
(b) made in the form of tenders to the Central Government for or relating to any loan;	
AGREEMENT TO LEASE. See LEASE (No. 35)	
6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to —	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or	
(2) the pawn or pledge of movable property, Where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt —	
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement;	The same duty as a Bill of Exchange (No. 13(b)) for the amount secured.
(b) if such loan or debt is repayable not more than three months from the date of such instrument.	Half the duty payable on a Bill of Exchange (No. 13 (b)) for the amount secured.
Exemptions	
Instrument of pawn or pledge of goods if unattested.	
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Twenty five rupees.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of the Court in the course of a suit —	
(a) where the amount or value secured does not exceed Rs. 10/-	Twenty paise.

Description of Instrument (1)	Proper stamp duty (2)
where it exceeds Rs. 10/- and does not exceed Rs. 50/- where it exceeds Rs. 50/- and does not exceed Rs. 100/- where it exceeds Rs. 100/- and does not exceed Rs. 200/- where it exceeds Rs. 200/- and does not exceed Rs. 300/- where it exceeds Rs. 300/- and does not exceed Rs. 400/- where it exceeds Rs. 400/- and does not exceed Rs. 500/- where it exceeds Rs. 500/- and does not exceed Rs. 600/- where it exceeds Rs. 600/- and does not exceed Rs. 700/- where it exceeds Rs. 700/- and does not exceed Rs. 800/- where it exceeds Rs. 800/- and does not exceed Rs. 900/- where it exceeds Rs. 900/- and does not exceed Rs. 1,000/-	Forty paise. Seventy five paise. One rupee and fifty paise. Two rupees and twenty five paise. Three rupees. Three rupees and seventy five paise. Four rupees and fifty paise. Five rupees and twenty five paise. Six rupees. Six rupees and seventy five paise. Seven rupees and fifty paise.
(b) in any other case	Ten rupees.
Exemptions	
(a) Appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Five rupees.
Exemption	
Instrument of apprenticeship executed by a Magistrate under the Apprentices Act, 1961 or by which a person is apprenticed by, or at the charge of, any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY.	
(a) where company has no share capital or the nominal share capital does not exceed Rs. 1,00,000;	Fifty rupees.
(b) where the nominal share capital exceeds Rs. 1,00,000 but does not exceed Rs. 5,00,000;	Two hundred and fifty rupees.
(c) where the nominal share capital exceeds Rs. 5,00,000 but does not exceed Rs. 1,00,00,000 —	
(i) on the first Rs. 5,00,000; (ii) on the next Rs. 5,00,000 or part thereof; (iii) on the next Rs. 15,00,000 or part thereof; (iv) on the next Rs. 25,00,000 or part thereof; (v) on the next Rs. 50,00,000 or part thereof;	Two hundred and fifty rupees. Five hundred rupees. Seven hundred and fifty rupees. One thousand rupees. One thousand two hundred and fifty rupees.
(d) where the nominal share capital exceeds Rs. 1,00,00,000.	Five thousand rupees.
Exemption	
Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.	
See also MEMORANDUM OF ASSOCIATION OF A COMPANY (No. 39).	
11. ARTICLES OF CLERKSHIP or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an attorney in any High Court.	Two hundred and fifty rupees.
ASSIGNMENT. See CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.	
ATTORNEY. See Power of Attorney (No. 48).	
AUTHORITY TO ADOPT. See ADOPTION DEED (No. 3)	
12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit.	The same duty as a Bond (No. 15) for the amount or value of the property to which the award relates as set forth in such award subject to a maximum of thirty rupees.
13. BILL OF EXCHANGE as defined by section 2(2) not being a Bond, bank-note or currency-note.	See Schedule-I.
14. BILL OF LADING (including a through bill of lading).	See Schedule-I.
15. BOND as defined by section 2(5) not being a debenture (No. 27) and not being otherwise provided for by this Act, or by the Court Fees Act,	
VII of 1870 1870 (7 of 1870) —	
where the amount or value secured does not exceed Rs. 10/- where it exceeds Rs. 10/- and does not exceed Rs. 50/- where it exceeds Rs. 50/- and does not exceed Rs. 100/- where it exceeds Rs. 100/- and does not exceed Rs. 200/-	Twenty paise. Forty paise. Seventy five paise. One rupee and fifty paise.

Description of Instrument (1)	Proper stamp duty (2)
<p>where it exceeds Rs. 200/- and does not exceed Rs. 300/- where it exceeds Rs. 300/- and does not exceed Rs. 400/- where it exceeds Rs. 400/- and does not exceed Rs. 500/- where it exceeds Rs. 500/- and does not exceed Rs. 600/- where it exceeds Rs. 600/- and does not exceed Rs. 700/- where it exceeds Rs. 700/- and does not exceed Rs. 800/- where it exceeds Rs. 800/- and does not exceed Rs. 900/- where it exceeds Rs. 900/- and does not exceed Rs. 1,000/- and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-</p>	<p>Two rupees and twenty five paise. Three rupees. Three rupees and seventy five paise. Six rupees. Seven rupees. Eight rupees. Nine rupees. Ten rupees. Five rupees.</p>
<p>See Administration Bond (No. 2), Bottomry Bond (No. 16), Customs Bond or Excise Bond (No. 26), Indemnity Bond (No. 34), Respondentia Bond (No. 56), Security Bond (No. 57).</p>	
Exemption	
<p>Bond, when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or to any other object of public utility shall not be less than a specified sum per mensem.</p>	
<p>16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.</p>	<p>The same duty as a Bond (No. 15) for the same amount.</p>
<p>17. CANCELLATION — Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.</p>	<p>Ten rupees.</p>
<p>See also Release (No. 55), Revocation of Settlement (No. 58B), Surrender of Lease (No. 61), Revocation of Trust (No. 64B).</p>	
<p>18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or by an Officer of Customs.</p>	
<p>(a) where the purchase money does not exceed Rs. 10/-;</p>	<p>Forty paise.</p>
<p>(b) where the purchase money exceeds Rs. 10/- but does not exceed Rs. 25/-;</p>	<p>Seventy-five paise.</p>
<p>c) in any other case</p>	<p>The same duty as is leviable under clause (a) or (b), as the case may be, of article 23 for a consideration equal to the amount of the purchase money only.</p>
<p>19. CERTIFICATE OR OTHER DOCUMENT evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body.</p>	<p>Twenty five paise.</p>
<p>20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug steamer), whereby a vessel or some specified principal part thereof is let for the specified purposes of charterer, whether it includes a penalty clauses or not.</p>	<p>Three rupees.</p>
<p>22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.</p>	<p>Twenty rupees.</p>
<p>23. (a) CONVEYANCE other than a conveyance specified in clause (b), not being a Transfer charged or exempted under article No. 62 —</p>	
<p>when the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50/- where it exceeds Rs. 50/- but does not exceed Rs. 100/- where it exceeds Rs. 100/- but does not exceed Rs. 200/- where it exceeds Rs. 200/- but does not exceed Rs. 300/- where it exceeds Rs. 300/- but does not exceed Rs. 400/- where it exceeds Rs. 400/- but does not exceed Rs. 500/- where it exceeds Rs. 500/- but does not exceed Rs. 600/- where it exceeds Rs. 600/- but does not exceed Rs. 700/- where it exceeds Rs. 700/- but does not exceed Rs. 800/- where it exceeds Rs. 800/- but does not exceed Rs. 900/- where it exceeds Rs. 900/- but does not exceed Rs. 1,000/- and for every Rs. 500/- or part thereof in excess of Rs. 1,000/-</p>	<p>One rupee and fifty paise. Three rupees. Six rupees. Nine rupees. Twelve rupees. Fifteen rupees. Eighteen rupees. Twenty one rupees. Twenty four rupees. Twenty seven rupees. Thirty rupees. Fifteen rupees.</p>
Exemption	
<p>Assignment of copy-right by entry made under the copy-right Act, 1957.</p>	
<p>(b) CONVEYANCE (Not being a transfer charged or exempted under Article No. 62) so far as it relate to immovable property.</p>	
<p>Where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 200/-</p>	<p>Twelve rupees.</p>

Description of Instrument	Proper stamp duty
(1)	(2)
Where it exceeds Rs. 200/- but does not exceed Rs. 300/- Where it exceeds Rs. 300/- but does not exceed Rs. 400/- Where it exceeds Rs. 400/- but does not exceed Rs. 500/- Where it exceeds Rs. 500/- but does not exceed Rs. 600/- Where it exceeds Rs. 600/- but does not exceed Rs. 700/- Where it exceeds Rs. 700/- but does not exceed Rs. 800/- Where it exceeds Rs. 800/- but does not exceed Rs. 900/- Where it exceeds Rs. 900/- but does not exceed Rs. 1,000/- and for every Rs. 500 or part thereof in excess of Rs. 1,000/-	Eighteen rupees. Twenty four rupees. Thirty rupees. Thirty six rupees. Forty two rupees. Forty eight rupees. Fifty four rupees. Sixty rupees. Thirty rupees.
CO-PARTNERSHIP DEED. See Partnership (No. 46)	
24. COPY OR EXTRACT certified to be a true copy or extract, by order of any public officer and not chargeable under the law for the time being in force relating to court fees —	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee and fifty paise;	One rupee and fifty paise.
(ii) in any other case	Three rupees.
Exemptions	
(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid —	
(a) if the duty with which the original instrument is chargeable does not exceed three rupees;	The same duty as is payable on the original.
(b) in any other case	Three rupees.
Exemption	
Counterpart of any lease granted to cultivator, when such lease is exempted from duty.	
26. CUSTOMS-BOND OR EXCISE-BOND —	
(a) where the amount does not exceed Rs. 1,000/-	The same duty as a Bond (No. 15) for such amount.
(b) in any other case	Ten Rupees.
27. DEBENTURE	See Schedule I.
DECLARATION OF ANY TRUST. See Trust (No. 64).	
28. DELIVERY-ORDER IN RESPECT OF GOODS, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale on transfer of the property therein, when such goods exceed in value twenty rupees.	Fifteen paise.
DEPOSIT OF TITLE-DEED. See Agreement relating to deposit of Title Deeds, Pawn or Pledge (No. 6).	
DISSOLUTION OF PARTNERSHIP, See Partnership (No. 46).	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Ten rupees.
DOWER—Instrument of — See Settlement (No. 58).	
DUPLICATE — See Counterpart (No. 25).	
31. EXCHANGE OF PROPERTY — Instrument of —	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article No. 23 for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT.— See Copy (No. 24).	
EXCISE BOND — See Customs Bond or Excise Bond (No. 26.)	
32. FURTHER CHARGE, Instrument of, that is to say, any instrument imposing a further charge on mortgaged property —	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 that is, with possession;	The same duty as a mortgage deed with possession (No. 40)(a) for the amount equal to the amount of the further charge secured by such instrument.

Description of Instrument (1)	Proper stamp duty (2)
(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession) —	The same duty as a mortgage deed with possession (No. 40)(a) for the amount equal to the total of the charge (including the original mortgage demand any further charge already made) less the duty already paid on such original mortgage and further charge.
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
(ii) if possession is not so given.	
33. GIFT — Instrument of, not being a Settlement (No. 58) or Will or Transfer (No. 62).	The same duty as is leviable on a conveyance under clause (a) or (b), as the case may be of article 23 for a consideration equal to the value of the property which is the subject-matter of the gift.
HIRING AGREEMENT or agreement for service. <i>See</i> Agreement (No. 5).	
34. INDEMNITY-BOND.	The same duty as a Security-Bond (No. 57) for the same amount.
INSPECTORSHIP DEED — <i>See</i> Composition Deed (No. 22).	
INSURANCE — <i>See</i> Policy of Insurance (No. 47).	
35. LEASE, including an under-lease or sub-lease and any agreement to let or sublet.	
(a) where by such lease the rent is fixed and no premium is paid or delivered —	
(i) where the lease purports to be for a term of less than one year;	Half of the duty payable on a Bond (No. 15) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year, but not more than five years;	Half of the duty payable on a Bond (No. 15) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years and not exceeding ten years;	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding 10 years but not exceeding 20 years;	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding 20 years, but not exceeding 30 years;	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding 30 years, but not exceeding 100 years;	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding 100 years or in perpetuity;	One third of the duty payable on Conveyance (No. 23)(a) as levied by this Act, for a consideration equal in the case of a lease granted solely for agricultural purposes to 1/10th and in any other case to 1/6th of the whole amount of rents which would be paid or delivered in respect of the first fifty years of lease.
(viii) where the lease does not purport to be for any definite term.	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) Where lease is granted for a fine or premium or for money advanced and where no rent is reserved.	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) Where the lease is granted for a fine or premium, or for money advanced in addition to rent reserved.	One third of the duty payable on a Conveyance (No. 23)(a) as levied by this Act, for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.

Description of Instrument (1)	Proper stamp duty (2)
Exemptions	
<p>Lease, executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink) without the payment or delivery of any fine or premium when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.</p> <p>In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.</p> <p>Explanation I. Rent paid in advance shall be deemed to be premium or money advanced within the meaning of this article unless it is specifically provided in the lease that rent paid in advance will be set off towards the last instalment or instalments of rent.</p> <p>Explanation II. When a lessee undertakes to pay and recurring charge such as Government revenue, landlord's share of cesses, or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor and also the cost to repairs and improvements paid by the lessee, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>	
<p>36. LETTER OF ALLOTMENT OF SHARES, in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.</p> <p>See also Certificate or other Document (No. 19).</p>	Twenty paise.
<p>37. LETTER OF CREDIT.</p> <p>LETTER OF GUARANTEE, See Agreement (No. 5).</p>	See Schedule-I.
<p>38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors, that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.</p>	Fifteen rupees.
<p>39. MEMORANDUM OF ASSOCIATION OF A COMPANY —</p> <p>(a) if accompanied by articles of association under section 26 of the Companies Act, 1956.</p> <p>(b) if not so accompanied.</p>	<p>One hundred rupees.</p> <p>The same duty as is leviable on articles of association under Article 10 according to the share capital of the company.</p>
Exemption	
<p>Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.</p>	<p>The same duty as is leviable on a Conveyance under clause (a) or (b) as the case may be of article No. 23 for a consideration equal to the amount secured by such deed.</p> <p>The same duty as Bond (No. 15) for the amount secured by such deed.</p>
<p>40. MORTGAGE-DEED, not being an agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6), Bottomry Bond (No. 16), Mortgage of a Crop (No. 41), Respondentia Bond (No. 56), or Security Bond (No. 57) —</p> <p>(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given —</p> <p>(b) when possession is not given or agreed to be given as aforesaid:</p>	<p>The same duty as is leviable on a Conveyance under clause (a) or (b) as the case may be of article No. 23 for a consideration equal to the amount secured by such deed.</p> <p>The same duty as Bond (No. 15) for the amount secured by such deed.</p>
<p>Explanation. A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article.</p> <p>(c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purposes where the principal or primary security is duly stamped —</p> <p>for every sum secured not exceeding Rs. 1,000/-;</p> <p>and for every Rs. 1,000/- or part thereof secured in excess of Rs. 1,000/-</p>	<p>Seventy five paise.</p> <p>Seventy five paise.</p>
Exemptions	
<p>(1) Instruments, executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances.</p> <p>(2) Letter of hypothecation accompanying a bill of exchange.</p>	<p>Ten paise.</p> <p>Ten paise.</p>
<p>41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage—</p> <p>(a) when the loan is repayable not more than three months from the date of the instrument —</p> <p>for every sum secured not exceeding Rs. 200/-;</p> <p>and for every Rs. 200/- or part thereof secured in excess of Rs. 200/-;</p>	<p>Ten paise.</p> <p>Ten paise.</p>

Description of Instrument	Proper stamp duty
(1)	(2)
(b) when the loan is repayable more than three months, but not more than eighteen months, from the date of the instrument — for every sum secured not exceeding Rs. 100/-; and for every Rs. 100/- or part thereof secured in excess of Rs. 100/-.	Twenty paise. Twenty paise.
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 50) made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Three rupees.
See also Protest of Bill or Note (No 50).	
43. NOTE OF MEMORANDUM, sent by a Broker of Agent to his Principal intimating the purchase or sale on account of such Principal —	Twenty five paise.
(a) of any goods, exceeding in value twenty rupees.	Subject to a maximum of twenty five rupees, twenty paise for every Rs. 10,000 or part thereof of the value of the stock or security.
(b) of any stock or marketable security exceeding in value twenty rupees.	
44. NOTE OF PROTEST BY THE MASTER OF A SHIP.	One rupee and fifty paise.
. See also Protest by the Master of a Ship (No. 51).	
ORDER FOR THE PAYMENT OF MONEY.	
See Bill of Exchange (No. 13).	
45. PARTITION Instrument of as defined by section 2 (15)	The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.
	N. B. The largest share remaining after property is partitioned or if there are two or more shares of equal value and not smaller than any of the other shares then one of such equal shares shall be deemed to be that from which the other shares are separated:
	Provided always that—
	a) when an instrument of partition containing agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than seventy-five Paise.
	b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than ten times the annual revenue.
	c) where a final order for effecting partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition, in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed seventy-five Paise.
46. PARTNERSHIP —	
A—Instrument of —	
(a) where the capital of the partnership does not exceed Rs. 1,000/- where the capital of the partnership does not exceed Rs. 5,000/- where the capital of the partnership does not exceed Rs. 10,000/- where the capital of the partnership does not exceed Rs. 15,000/- where the capital of the partnership does not exceed Rs. 20,000/- where the capital of the partnership does not exceed Rs. 25,000/-	Two rupees and fifty paise. Ten rupees. Twenty rupees. Thirty rupees. Forty rupees. Fifty rupees.
(b) in any other case.	One hundred rupees.
B—Dissolution of	Thirty rupees.
PAWN OR PLEDGE. See Agreement relating to Deposit of Title Deeds, Pawn or Pledge (No. 6).	

Description of Instrument (1)	Proper stamp duty (2)
47. POLICY OF INSURANCE —	See Schedule-I.
48. POWER-OF-ATTORNEY as defined in section 2(21) not being a Proxy (No. 52) —	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one more such documents;	One rupee.
(b) when required in suits or proceedings under Presidency Small Cause Courts Act, 1882;	One rupee.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);	Two rupees.
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;	Ten rupees.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;	Twenty rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property;	The same duty as under clause (a) or (b), as the case may be of article No. 23 for the amount of consideration.
(g) in any other case	Two rupees for each person authorised.
Explanation. — For the purpose of this article more persons than one when belonging to the same firm shall be deemed to be one person.	
49. PROMISSORY NOTE.	See Schedule I.
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.	Two rupees.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consigners for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Three rupees.
<i>See also Note of Protest by the Master of a Ship (No. 44).</i>	
52. PROXY.	See Schedule I.
53. RECEIPTS.	See Schedule I.
54. RECONVEYANCE OF MORTGAGED PROPERTY —	
(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000/-;	The same duty as is leviable on a Conveyance under clause (a) of article 23 for the amount of such consideration as set forth in the reconveyance.
(b) in any other case —	Thirty rupees.
55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A) whereby a person renounces a claim upon another person or against any specified property —	
(a) if the amount or value of the claim does not exceed Rs. 1,000/-;	The same duty as a Bond (No. 15) for such amount or value as set forth in the release.
(b) in any other case	Ten rupees.
56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	The same duty as Bottomry Bond (No. 16) for the amount of the loan secured.
REVOCATION OF ANY TRUST OR SETTLEMENT.	
See Settlement (No. 58): Trust (No. 64).	
57. SECURITY — BOND OR MORTGAGE DEED, executed by way of security for the due execution of any office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract —	
(a) when the amount secured does not exceed Rs. 1,000/-	The same duty as a Bond (No. 15) for the amount secured.
(b) in any other case	Ten rupees.

Description of Instrument (1)	Proper stamp duty (2)
Exemptions	
Bond or other instrument, when executed —	
(a) by any person for the purpose of guaranteeing that the local income derived from private subscription to a charitable dispensary or hospital or any other subject of public utility, shall not be less than a specified sum per mensem;	
(b) by person taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists Loans Act, 1884, or by their sureties as security for the repayment of such advances;	
(c) by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money or other property received by virtue thereof.	
58 SETTLEMENT —	
A — Instrument of (including a deed of dower)	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property settled as set forth in such settlement.
	Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement and as instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee.
Exemption	
Deed of dower executed on the occasion of a marriage between Muhammadans.	
B — Revocation of —	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instruments of revocation, but not exceeding twenty rupees.
See also Trust (No. 64).	
59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.	
	One-and-a-half times the duty payable on a mortgage deed with possession No. 40 (a) for the amount equal to the nominal amount of the shares specified in the warrant.
Exemptions	
Share warrant when issued by a Company in pursuance of the Company's Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of Stamp Revenue of —	
(a) One-and-a-half per centum of the whole subscribed capital of the company; or	
(b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital, one-and-a-half per centum of the additional capital so issued.	
SCRIP. See Certificate (No. 19).	
60. SHIPPING ORDER for or relating to the conveyance of goods on board of any vessel.	Ten paise.
61. SURRENDER OF LEASE —	
(a) when the duty with which the lease is chargeable does not exceed ten rupees;	The duty with which such lease is chargeable.
(b) in any other case	Ten rupees.
Exemption	
Surrender of lease, when such lease is exempted from duty.	
62. TRANSFER (whether with or without consideration) —	
(a) of shares in an incorporated company or other body corporate;	See Schedule I.
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a debenture (No. 27) for a consideration equal to the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed or policy of insurance;	One-half of the duty which such bond mortgage-deed or policy of insurance is chargeable subject to a maximum of fifty rupees.

Description of Instrument	Proper stamp duty
(1)	(2)
(d) of any property under the Administrators-General — Act, 1961, section 25;	Fifteen rupees.
(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Seven rupees fifty paise or such smaller amount as may be chargeable under clauses (a) to (c) of this Article.
Exemptions	
Transfer by endorsement —	
(a) of a bill of exchange, cheque or promissory note; (b) of a bill of lading, delivery, order, warrant for goods or other merchantile document of title to goods; (c) of a policy of insurance; (d) of securities of the Central Government. <i>See also section 8.</i>	
63. TRANSFER OF LEASE by way of assignment and not by way of under-lease.	The same duty as is leviable on a Conveyance under clause (a) or (b), as the case may be, of article 23 for consideration equal to the amount of the consideration for the transfer.
Exemption	
Transfer of any lease exempt from duty.	
64. TRUST —	
(a) Declaration of — of, or concerning, any property when made by any writing not being a Will.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument, but not exceeding thirty rupees.
(b) Revocation of — of, or concerning any property when made by any instrument other than a Will.	The same duty as a Bond (No. 15) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding twenty rupees.
<i>See also Settlement (No. 58).</i>	
VALUATION — <i>See Appraisement (No. 8).</i>	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Seventy five paise."

15. Repeal and saving. — (1) The Decreto Provincial No. 60, dated the 15th June, 1896, and any other law enacted previous to the 20th day of December, 1961, which authorise the levy of Contribuição de Registro por Título Oneroso or Sisa, are hereby repealed.

(2) The repeal of the said laws shall not affect —

- the previous operation of the said laws or anything duly done or suffered thereunder; or
- any right, privilege, obligation or liability acquired, accrued or incurred under the said laws; or
- any penalty, forfeiture or punishment incurred in respect of any offence committed against the said laws; or
- any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the said laws had not been repealed.

(3) Subject to the provisions contained in sub-section (2), anything done or any action taken (including any notification issued or registration effected) under the said laws shall continue to be in

force accordingly until superseded by anything done or any action taken under this Act.

Legislature Department

Corrigendum

LA/1060/69

In Bill No. 6 of 1969, The Goa, Daman and Diu Excise Duty (Amendment) Bill, 1969 as published in Government Gazette, Series I, No. 2, dated the 10th April 1969, vide this Department's Notification No. LA/90/69.

For section 2, read the following —

"2. Amendment of section 2. — In section 2 of The Goa, Daman and Diu Excise Duty Act, 1964 (hereinafter referred to as the principal Act), after clause (b), the following clause shall be inserted, namely: —

'(bb) "cashew liquor" means liquor manufactured from cashew fruit in any part of India;'

Secretariat
Panaji,
April 26, 1969.

R. L. SEGEL
Secretary to the Government
of Goa, Daman and Diu

Office of the Chief Electoral Officer

Notification

ELN/SYM/68

The following notification No. 56/69-V dated 18th April, 1969, issued by the Election Commission of India, New Delhi, is hereby published for general information.

R. L. Segel, Chief Electoral Officer and Law Secretary.

Panaji, 25th April, 1969.

5 Vaishkha 1890 Saka.

Election Commission of India

Notification

New Delhi, dated the 18th April, 1969

In pursuance of paragraph 17 of the Election Symbols (Reservation and Allotment) Order, 1968, the Election Commission hereby makes the following amendments in its notification No. 56/69-II (S.O. 89), dated the 4th January, 1969, namely:—

(i) In Table 2, below the entry "Punjab ... Shiromani Akali Dal ... Scales", the entry "Uttar Pradesh ... Bharatiya Kranti Dal ... Haldhar" shall be inserted; and

(ii) in Table 3, against the entry "16. Uttar Pradesh", item "(7) Haldhar" shall be omitted and the remaining items appropriately renumbered.

[No. 56/69-V]

By order,

K. S. RAJAGOPALAN
Secretary.

Food and Civil Supplies Department

Directorate of Education

Notification

DE/Sec/Gen./66

The rules for the recognition of and payment of Grant-in-aid to the Backward class hostels run by voluntary agencies in the Union Territory of Goa, Daman and Diu, approved by the Govt. of India, in the Department of Social Welfare, vide letter No. 1/24/66-SCT.21 dated 18-3-69 are hereby published for information of all concerned.

By order and in the name of the Administrator of Goa, Daman and Diu.

P. S. Varde, Director of Education and Addl. Secretary to Govt. of Goa, Daman and Diu.

Panaji, 24th April, 1969.

Rules for the recognition of and payment of grant-in-aid to the Backward Class Hostels run by voluntary agencies

1. Applications for the recognition of B. C. Hostels for grant-in-aid must be made to the Director of Education, Panaji, at least six months before the commencement of the financial year in which the school is to receive the grant.

2. The Backward Class Hostels, the managements of which are registered under the Societies Registration Act 1860 are eligible for recognition by the Director of Education for the purposes of grant-in-aid.

3. A Backward Class Hostel is defined as being an institution having not less than 20 hostellers of which not less than 75% should belong to scheduled castes and scheduled tribes and the remaining 25% to other communities.

4. All applications for recognition must be made in the prescribed form (vide form at schedule 'A'). The Director of Education in disposing of such applications will consider the following points:

(a) Whether the opening of the hostel in the locality is necessary after taking into consideration the existing B. C. Hostels, if any, in the same Taluka and the accommodation provided by such hostels.

(b) Whether the management has arranged for providing the accepted standard of amenities enumerated in rule 4 below.

(c) How far the resources of the hostel are adequate to meet its necessary expenditure, and

(d) Whether the funds at the disposal of the Department for grant-in-aid to B. C. Hostels for the year can meet the extra-expenditure.

5. The following is the accepted standard of amenities to be provided by the management before they apply for recognition of their hostels for Govt. grant-in-aid:—

i) The premises in which the hostel is situated should be in a sanitary condition and should be passed by the Health Officer of the Taluka.

ii) Sleeping and dining accommodation should be adequate for the number of inmates at the rate of 40 sq. ft. per inmate. The Director of Education may, however, relax the condition in deserving cases.

iii) Wholesome and sufficient food and lodging should be provided free for the inmates of the hostel in respect of whom the grant is claimed.

iv) Some provision should be made for indoor and outdoor games.

v) Simple medicines such as are ordinarily required for household use should be kept in stock and proper arrangements should be made for medical attendance on the inmates in case of sickness.

vi) The inmates should regularly attend an organised course of instructions in schools or other institutions recognised by Education Department.

N. B. — The Director of Education may, for reasons to be recorded in writing, allow grant-in-aid to B.C. Hostels in respect of the inmates attending

private Technical institutions or classes which are not recognised by Govt. only if such inmates are admitted into the hostel with the previous sanction of the Director of Education.

6. Any new B.C. Hostel to be recognised under these rules should have a minimum number of 20 inmates in it.

Provided that the requirements of this sub-rule may be relaxed by the Director of Education in respect of hostels having at least 10 inmates with the express understanding that the management will reach the minimum of 20 within 2 years of the date of its recognition.

7. The payment of grant-in-aid to the hostels after they are recognised will be regulated as under:—

i) If in any case it is found, on inspection, that the amenities provided fall short of the accepted standard, a lump deduction will be made in the grant payable for the year at the discretion of the Director of Education.

ii) The grants payable to the managements will be calculated with reference to the average number of the B.C. inmates on the roll of the hostel during the previous years subject to the maximum number of inmates fixed as eligible for grant in respect of the hostel.

iii) Grant-in-aid in respect of the recognised hostels will be allowed at the following rates subject to the condition enumerated in the subsequent clauses and subject to availability of funds:—

a) In respect of boy inmates at Rs. 20/- p. m. per inmate for 10 months.

b) In respect of girl inmates at Rs. 25/- p. m. per inmate for 10 months.

iv) No grants will be admissible on account of the inmates who have failed twice in the same standard.

v) No grant will ordinarily be allowed for inmates:

a) Whose parents or guardians stay in the same town or village as that in which the hostel is situated and who are admitted to the hostel although they can attend their school etc., from their own houses.

b) Who are admitted to the hostel from outside villages or towns and who are attending primary schools or upto VIII Std. in secondary schools, which they are reasonably expected to do in their own villages or towns instead.

Provided that the requirements of the above sub-rules, (a) and (b) shall be relaxed in special cases where the Director of Education is satisfied that there are valid reasons for doing so.

vi) No grant will be allowed in respect of an inmate attending a college who received one more scholarship, the monthly value of which, after deducting the amount of college-fees if any, payable to him is equal to or exceeds the prescribed monthly rate of the capitation grant.

If the aggregate monthly value of the scholarships received by such an inmate (after making the deduction referred to above) is less than the prescribed monthly rate of the capita-

tion grant, a proportionate grant will be allowed in the case of such inmates so as to cover the difference between the reduced value of the scholarships and the prescribed capitation grant.

vii) If the attendance of an inmate is less than 15 days in any month no grant shall be allowed for the month for such inmate.

8. In addition to the capitation grant under the foregoing rule, grants on account of the remuneration of full time and Resident Superintendent if suitably qualified may be sanctioned by the Director of Education at 50% of amount paid by the management to the Superintendent or Rs. 100/- p. m. whichever is less.

Provided that the Director of Education will be competent authority to determine the suitability or otherwise of Superintendent.

9. In regard to admission of boys to the hostels, preference shall be given to such of the students whose parents' or guardians income is not more than Rs. 1,800/- per annum in the case of Scheduled Caste and Scheduled Tribe Students and Rs. 900/- per annum in the case of non Harijan and non-Adiwasi Students.

10. (a) All aided B. C. Hostels in the State shall be open to inspection by the Office of the Director of Education at all times and managers shall punctually supply the Department with returns and information as may be required from time to time.

(b) The inspection officer shall have full powers to conduct an inquiry into the management of a hostel in cases where there is prima facie evidence to show that the hostel is not being satisfactorily managed and to call upon the manager to give all information in relation to the management of the hostel and in particular in relation to the arrangement, made for keeping accounts of income and expenditure maintenance of registers and records, supervising staff and ensuring good conduct and discipline of the inmates as may be required by him for the purpose of the enquiry. Refusal of the managements to give such information shall render the hostel liable for action under rules.

11. The hostels will be recognised on the condition that they are open to all pupils belonging to backward classes (i. e. Scheduled Castes, Scheduled Tribes) and who are desirous of joining them without any distinction of caste or creed.

12. Normally, the grant paid in any year is the grant for that year and is calculated on the average number on roll for each month of the Backward Class inmates in to hostel for the preceding year. But if a hostel has been recognised to meet an urgent demand or under peculiar difficulties grants for the first year of recognition may be sanctioned as above but on the basis of average number of inmates during the months from July to September. From the subsequent years the grants shall be sanctioned under the normal rules.

13. In assessing the grant for the first time and before payment of grant from time to time, the inspecting officer of the Directorate of Education shall consider, with due regard to the special circumstances of each hostel in the locality or to the orders passed specially in respect of the hostel that

(a) The conditions enumerated in rules 4 and 5 above have been fulfilled.

(b) The arrangements for keeping accounts of income and expenditure are satisfactory;

(c) The registers such as general register of boarders, attendance registers and other records are maintained satisfactorily.

(d) The supervisory staff is adequate and suitable for the needs;

(e) The discipline and behaviour of the pupils especially the manners, regularity of attendance and their progress in the school and the results of their examinations are satisfactory.

14. The recognition of or the payment of grant in aid to a B. C. hostel under these rules may be withdrawn or stopped if the staff and/or inmates of the hostel take part or subscribe-in-aid of or assist any political or communal movement which leads directly or indirectly to excite disaffection against or embarrass the Government or promote feelings of hatred or enmity between different classes or disturbs public peace.

Provided that before withdrawing such recognition or stopping grant-in-aid an opportunity is given to the management to show cause why such action should not be taken against them.

Provided further that the managements may submit an appeal to Government against the order withdrawing such recognition or stopping such grant-in-aid. The appeal shall be submitted within 30 days of the date of the order of withdrawal of recognition. The decision of Government thereon shall be final.

15. Applications for raising the prescribed number of inmates in each hostel should be made not later than 1st of September in the year previous to that in which grant is sought to be made on the increased number.

16. Final payment of the recurring grants due to the B. C. Hostels will be started from the third quarter of the year to which the grant relates after the inspection of the respective hostels. But in urgent cases and on the application of the Voluntary Agency in charge of the hostel concerned, to the Director of Education, advance grants to the B. C. Hostels will be sanctioned in the beginning of the year on the following conditions.

(a) that the grant shall be limited to 60 percent of the previous year's annual recurring grant and be subject to adjustment at the end of the year; and

(b) that as a safeguard, the management should be required to sign an agreement to refund the amount of the advance grant, if the hostel is closed before the end of the financial year and further that if or on demand by the Director of Education the said amount is not refunded, it shall be recovered as an arrear of land revenue.

17. (i) The accounts of the hostels should be got audited for each year ending in March (i. e. for the year beginning from April and ending with March) by a firm of Registered Accountants and Auditors (subject to specific instructions which the Director of Education may issue in this direction in specific year with regard to the Agency for Audit) and copies of statements of accounts should be forward-

ed to the Director of Education, within a month of the close of the financial year.

(ii) No grants of any sort shall be paid to the hostel in any year unless copies of audited statement of accounts of the previous year of the hostel are sent to the Directorate of Education.

(iii) When the accounts of an institution are audited by the Registered Accountant's the audit report should be sent to the Accountants General through the Director of Education for review and that it would be open to the A. G. to give such instructions as may be necessary to the Registered Accountants in regard to the unit.

18. The Director of Education may sanction non-recurring grants to recognised B. C. hostels to meet expenditure on games, equipment, furniture, utensils or for providing other facilities to the inmates in the hostels on the conditions enumerated below subject to availability of funds and taking into account the number of inmates and other requirements of hostels.

(a) The non-recurring grants may be sanctioned for an amount not exceeding $\frac{3}{4}$ of the actual or estimated expenditure of the item approved by the Director of Education.

(b) The grant should be utilised for the purpose for which it is sanctioned within a period of 3 months from the date of receipt of the grants otherwise the grant in full or in part as may be necessary shall be liable for recovery in any manner as the Director of Education may deem fit.

(c) Application in the prescribed form for non-recurring grants should be made to the Director of Education by the 31st July (vide form 'at Schedule 'B').

19. Recognition on the B. C. Hostels which are reported or found to be not satisfactorily managed and which disregard the foregoing rules will be withdrawn by the Director of Education after giving due warning to the managements of the hostels. After the withdrawal of the recognition the hostels will not be eligible for any grant from Government.

SCHEDULE 'A'

1. Name of the Hostel with full address ...
2. Year of its foundation ...
3. Names of persons on the managing body ...
4. Name of the body running the hostel and the act under which it is registered.
5. Name of the Superintendent of the Hostel, with his or her qualifications and experience, etc.
6. Name of the correspondent with his postal address.
7. Number of pupils in the Hostel on the date of Application with the following particulars regarding each pupil—
 - (a) Name
 - (b) Caste
 - (c) Standard
 - (d) Age
8. Hostel building.
 - (a) Owned, or
 - (b) rented

9. Provision for games, such as playground, arrangement for outdoor and indoor games.
10. Whether furniture and equipment for the hostel are adequate.
11. Sources of income of the hostel other than Government grant.

- N.B. (i) Statement of receipt and expenditure of the hostel for the previous official year and a copy of the Administration Report for the same year should accompany this application.
- (ii) In case of hostels for Backward Class girls, a lady with sufficient qualifications or previous experience should be appointed as Superintendent.

Place:

Date:

(Signature of Applicant with his designation)

SCHEDULE 'B'

1. Name of the Hostel ...
2. Year of its recognition ...
3. Sanctioned strength ...
4. Year in which N.R. grant was last paid to the hostel with the following details.
 - (a) Amount of N.R. Grant ...
 - (b) Whether it was fully utilised by the management.
 - (c) Details of articles purchased.
5. Details of N.R. grant now demanded—
 - (a) Estimated amount of expenditure or the amount actually spent during the year.
 - (b) Details of articles to be purchased or already purchased during the year with their costs, etc.
 - (c) Justification for the demand ...

Place:

Date:

(Signature of Applicant with his designation)

Corrigendum

2-13/68-69/FCS-CS

In the Government Corrigendum no. CS/211/1709/66-68, dated 19-6-68 published in the Government Gazette Series I, no. 13 dated 27-6-68 for the words and figures "No. G. S. R. 1111 dated 24-6-66" the words and figures "No. G. S. R. 1111 dated 24-7-67" shall be substituted.

By order and in the name of the Administrator of Goa, Daman and Diu.

V. H. Sakhalakar, Under Secretary (Planning).

Panaji, 25th February, 1969.

Labour and Information Department**ORDER**

LC/24/IB/69

The following notification from the Government of India, Ministry of Industrial Development & Company Affairs (Department of Industrial Development) (Central Boilers Board), New Delhi is hereby republished for the information of all concerned.

By order and in the name of the Administrator of Goa, Daman and Diu.

W. G. Ranadive, Secretary, Industries & Labour Department.

Panaji, 17th May, 1969.

Notification

Dated 28-2-1969

In exercise of the powers conferred by section 28 of the Indian Boilers Act, 1923 (5 of 1923), the Central Boilers Board hereby makes following Regulations further to amend the Indian Boiler Regulations, 1950, the same having been previously published as GSR 2081 published in the Gazette of India Part II Section 3(1) dated the 30th November, 1968 as required by sub-section (1) of section 31 of the said Act, namely:—

1. These Regulations may be called the Indian Boiler (Amendment) Regulations, 1969.

(i) In Appendix 'G' to the Indian Boiler Regulations, 1950 relating to the list of 'Well Known Steel Makers recognised under regulation 4(c) (i) for entry 27, following entry shall be substituted, namely:—

"27. THYSEN ROHRENWERKE AKTIENGESELLSCHAFT, DUSSELDORF"

(ii) the following entries shall be inserted after the existing entries, namely:—

"53. "M/s Klockner Werke, Huttee Bremen, Bremen 18, Germany

54. Durgapur Stell Project, Durgapur, West Bengal".

BL-8(11)/66-EEI

Sd/-

P. J. MENON

Secretary, Central Boilers Board.